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# STATE OF INDIANA

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DISTRESSED UNIT APPEAL BOARD



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## Distressed Unit Appeal Board Meeting Memorandum

March 8, 2018

**Call to Order:** A meeting of the Distressed Unit Appeals Board (DUAB or Board) was held on March 8, 2018, at 3:30 p.m. EST at the Indiana Government Center South Building, Conference Room D, Indianapolis, Indiana. Members of the Board attending the meeting in-person include Micah Vincent, Chairman, Paul Joyce, Wes Bennett, Tracy Brown, and Representative Milo Smith. Rebecca Kubacki attended by phone. Courtney Schaafsma, Executive Director, was also in attendance.

Chairman Vincent called the meeting to order and recognized compliance with the Open Door Law.

Chairman Vincent introduced the one agenda item, being approval of an offer of settlement for Gary Community School Corporation ("GCSC") for past due withholdings to the Internal Revenue Service ("IRS"). Ms. Schaafsma explained that GCSC failed to remit employee withholdings in 2013 and 2014 and that the emergency management team had been working to address this situation. The emergency management team had made a recommendation that GCSC make an offer of settlement in the amount of \$320,000 with 20% due at the time of offer. Ms. Schaafsma explained that the dollar amount of the offer would require DUAB approval, so the decision was made to secure DUAB approval prior to the offer being made so as not to create any roadblocks with the IRS' review of the offer. She noted that this is an offer only and is subject to IRS approval.

Mr. Joyce made a motion that DUAB approve the GCSC making an offer of settlement to the IRS in the amount of \$320,000 with 20% due at the time of offer. Mr. Bennett seconded. The Board voted 5-0 to approve the motion.

**New business:** None.

**Adjournment:** Chairman Vincent adjourned the meeting at 3:35 p.m.